

McLane, Graf, Raulerson & Middleton Professional Association

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April 28, 2011

APR 29 2011 NH PUBLIC COMMISSION ST 15111

MANCHESTER

CONCORD PORTSMOUTH WOBURN MA

Debra A. Howland Executive Director and Secretary New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, New Hampshire 03301-2429

## Re: DG 06-120 EnergyNorth Natural Gas, Inc d/b/a National Grid NH Residential Low Income Assistance Program Quarterly Report

Dear Ms. Howland:

I enclose for filing with the Commission one copy of EnergyNorth Natural Gas, Inc. d/b/a National Grid NH's Residential Low Income Assistance Program Quarterly Report for the quarter ending March 2011 for the 2010-11 program year. An electronic copy of this filing has been submitted via the Commission's ERF system.

Thank you for your assistance with this matter. Please do not hesitate to contact me with questions.

Very truly yours,

Serah B. Knowlton

Sarah B. Knowlton

Enclosure cc: Celia O'Brien, Esq. Service List